REPORT

ON THE

ADMINISTRATION

OF

THE SALT DEPARTMENT

OF THE

BOMBAY PRESIDENCY

(WITH APPENDICES)

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Official Year 1915-16

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1916

[*Price—5a. or 6d.*]

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

IN ENGLAND.

CONSTABLE & Co., 10, Orange Street, Leicester Square, W. C., London.
GRINDLAY & Co., 54, Parliament Street, S. W., London.
HENRY S. KING & Co., 65, Cornhill, E. C., London.
P. S. KING & SON, 2 & 4 Great Smith Street, Westminster, S. W., London.
KEGAN PAUL, TRENCH, TRÜBNER & Co., Ltd., 68-74, Carter Lane, E. C. and 25, Museum Street, W. C., London.
B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.
W. THACKER & Co., 2, Creed Lane, London, E. C.
LUZAC & Co., 46, Great Russel Street, London, W. C.
B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.
DEIGHTON BELL & Co., Cambridge.
T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W. C.

ON THE CONTINENT.

ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.

IN INDIA

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

HIGGINBOTHAM & Co., Madras.
V. KALYANARAMA IYER & Co., Madras.
P. R. RAMA IYER & Co., Madras.
THACKER, SPINK & Co., Calcutta.
W. NEWMAN & Co., Calcutta.
S. K. LAHIRI & Co., Calcutta.
R. CAMBRAY & Co., Calcutta.
THACKER & Co. (Ltd.), Bombay.
A. J. COMBRIDGE & Co., Bombay.
SUPERINTENDENT, GOVERNMENT PRINTING, BOMBAY, Poona.
D. B. TARAPOREVALA, SONS & Co., Bombay.
SUNDER PANDURANG, Bookseller, etc., Bombay.
GOPAL NARAYEN & Co., Booksellers, etc., Bombay.
N. M. TRIPATHI & Co., Booksellers, etc., Bombay.
Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.
BOMBAY TRACT AND BOOK SOCIETY, Bombay.
N. B. MATHUR, N. K. H. Press, Allahabad.
MANAGER, NYAYASHRAYA PRESS, Poona.

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020

Errata.

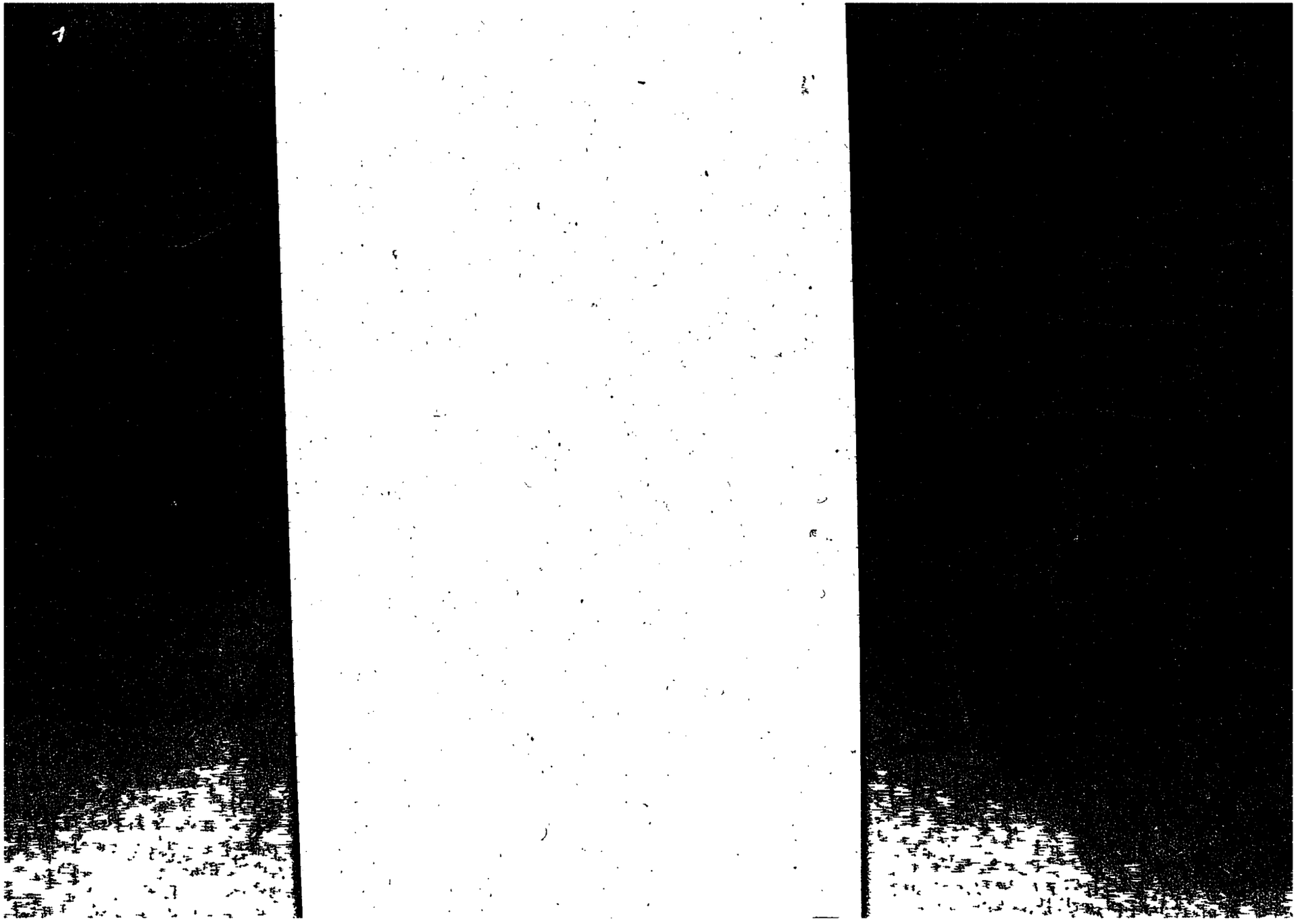
(*i*) *For* 'Rs. 96,018-0-9' *read* 'Rs. 96,018-3-9' in column 4, line 4 of the statement in paragraph 6 of the Report.

(*ii*) *For* '1515-16' *read* '1915-16' against Udu in column 2 of the statement in paragraph 8 of the Report.

(*iii*) *For* '1915-16' *read* '1914-15' in the 14th line in paragraph 25 of the Report.

(*iv*) In Appendix D all the entries on page 19 in columns 8 to 12 have been misplaced.

(*v*) In the first line of paragraph 5 of the Commissioner's Review *for* "15 lákhs" *read* "$1\frac{3}{4}$ lákhs".



2453
XVI

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

TABLE OF CONTENTS.

Paragraph.		Page.
1	Introductory	1
2	Collector's office	*ib.*
3	Supervising staff	*ib.*
4	Strength of the Department	*ib.*
5	Summary of constitution and operations of the Department ...	1 & 2
6	Financial results	2
	SALT.	
7	General sources of supply	2 & 3
	BARAGRA SALT.	
8	Produce	3 & 4
9	Storage	4
10 & 11	Sales	*ib.*
12	Issues for local consumption	*ib.*
13	Through booking system	*ib.*
14	Loss and wastage	5
15	Stocks at the end of the year	*ib.*
16	Cost price paid and advances made to agrias	*ib.*
17	Kharaghoda village	5 & 6
	SEA SALT.	
18	Produce at Dharasna and Konkan salt-works	6
19	Sales	*ib.*
20	Loss and wastage	7
21	Stock at the close of the season	*ib.*
22	Prices of salt at the salt-works	*ib.*
	IMPORTED SALT.	
23	Quantity and distribution of imported salt	*ib.*
	CONSUMPTION.	
24	Consumption of salt in the Presidency	7 & 8
25	Market prices	8
	REVENUE AND EXPENDITURE.	
26	Revenue and expenditure	*ib.*
27	Items of decrease in revenue	*ib.*
28	Items of increase in revenue	8 & 9
29	Items of increase in expenditure	9
30	Items of decrease in expenditure	*ib.*
	MISCELLANEOUS.	
31 @ 33	Fish-curing yards	*ib.*
34	Offences	10
35	Farms of Government salt-works	*ib.*
36	Denaturalised salt...	*ib.*
37	Bitterns	10 & 11
38	Water-supply	11
	CONCLUDING REMARKS.	
39	Re-organization of the menial establishment	11
40	Reduction of establishment	*ib.*
41	Increase of duty	*ib.*
42	Railing of salt from Ghatkopar	*ib.*
43	Removal of the Dádar Preventive Station to Wadála	*ib.*
44	Supply of salt to the Supply and Transport Department ...	*ib.*
45	Coast traffic	*ib.*
46	Re-construction of the Coast Guard Service	*ib.*
47	Records—A B C D lists	11 & 12
48	Transfer of officers to the Indian Army Reserve of Officers ...	12

Page

APPENDICES.

Appendix A.—Statement showing the produce and sales of salt manufactured in the Bombay Presidency for the manufacturing season of 1914-15 and 1915-16 ... ... 14 & 15

Appendix B.—Statement showing the distribution of Baragra salt during the years 1914-15 and 1915-16 16

Appendix C.—Comparative statement showing the quantity of salt removed for consumption within and without the Presidency from the Sea salt-works in British territory together with the distribution of issues 17

Appendix D.—Statement showing quantities of foreign salt imported by sea and by land into the Bombay Presidency during the year 1915-16 ... ... 18 & 19

Appendix E.—Statement showing the quantity of each description of salt imported and delivered from salt-works in the Bombay Presidency during the years 1914-15 and 1915-16 20

Appendix F.—Details of issues of salt from different sources of supply during the years 1914-15 and 1915-16 20

Appendix G.—Statement showing the average market price of salt in each District of the Bombay Presidency during the financial years 1912-13, 1913-14, 1914-15 and 1915-16 21

Appendix H.—Statement showing the details of receipts and expenditure of the Salt Department in all its branches for the year 1915-16 contrasted with those for the year 1914-15 ... ... 22 @ 24

Appendix I.—Statement showing the transactions—credit and cash—during the past three years 24

Appendix J.—Statement showing the operations at the Fish-curing Yards in the Bombay Presidency for the years 1914-15 and 1915-16 ... 25

Appendix K.—Statement showing details of cases of salt smuggling disposed of by the Salt Department during the year 1915-16 26

C. R. No. 2437 of 1916.

From

W. C. SHEPHERD, ESQUIRE, B.A., I. C. S.,
Collector of Salt Revenue,
Bombay.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

To

THE HONOURABLE MR. S. R. ARTHUR, I. C. S.,
Commissioner of Customs, Salt, Opium and Abkari,
Bombay.

Bombay, 12th August 1916.

Sir,

INTRODUCTORY.

I have the honour to submit the Annual Report on the administration of the Salt Department for the financial year 1915-16.

Collector's office.

2. I was in charge of the Department throughout the year.

Supervising staff.

3. The supervising staff throughout the year consisted, as before, of one Collector, ten Assistant Collectors and one Native Assistant to the Collector. The Native Assistant's post, however, has been left vacant since the 13th March 1916, pending sanction to its abolition.

Strength of the Department.

4. During the year under report the following changes were made in the subordinate establishment :—

(*a*) By Revenue Department Memorandum No. 5953, dated the 29th May 1915, and Government Order, Revenue Department, No. 6275, dated the 23rd June 1916, the undermentioned changes were made in the Coast Guard Service boat establishment with effect from 1st October 1915 :—

Increase.	Decrease.
2 Drivers on Rs. 50.	13 Tindals on Rs. 18.
3 Tindals on Rs. 20.	2 Do. on Rs. 16.
2 Firemen on Rs. 12—1—15.	24 Lascars on Rs. 12—1—15.
33 Lascars on Rs. 12—1—15 nine-monthly.	98 Do. on Rs. 12—1—15 eight-monthly.

(*b*) By Commissioner of Customs, Salt, Opium and Abkari's No. Est.-43, dated the 12th August 1915, three places of boy peons on Rs. 7 each in the Chief Account Office were abolished and two places of peons—one on Rs. 11 and the other on Rs. 10—were created in their place.

(*c*) By Commissioner of Customs, Salt, Opium and Abkari's No. Est.-1/2 of the 29th March 1916, five posts of clerks on Rs. 20 each were converted into four posts of clerks on Rs. 25 each in the office of the Customs Manager at Viramgam.

(*d*) By Government Resolution, Revenue Department, No. 12029, dated the 13th November 1915, the post of Pressman in the Chief Account Office was converted into that of Daftarband.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1914-15 being given for the purpose of comparison :—

	1914-15.	1915-16.	Increase.	Decrease.
1. Number of supervising officers.	12	12	.....	.....
2. Number of subordinate establishment	5,963	5,864	.....	99
3. Number of talukas	39	39	... ..	.....
4. Number of salt-works ...	426	425	.....	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,23,47,400	1,27,37,865	3,90,465	.....
6. Number of maunds of salt delivered free and at nominal rate of duty ...	8,97,268	8,08,865	.....	88,403
7. Total number of maunds of salt excised, imported, delivered free or at nominal duty	1,32,44,668	1,35,46,730	3,02,062	.....
8. Total revenue	1,43,80,295	1,33,97,852	.....	9,82,443
9. Number of offences enquired into	131	94	.....	37

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	R . a. p.	Rs. a. p.
1911-12 ...	1,33,15,700 9 8	21,26,306 4 6	47,988 8 0	21,74,294 12 6	1,11,41,405 13 2	16 5 4
1912-13 ...	1,24,15,063 4 0	21,44,092 13 8	71,344 6 1	22,15,437 3 9	1,01,99,626 0 3	17 13 6
1913-14 ...	1,27,59,184 15 10	20,47,016 4 4	69,504 15 4	21,16,521 3 8	1,06,42,663 12 2	16 9 5
1914-15 ...	1,43,80,294 14 11	20,73,104 6 9	96,018 9	21,69,122 10 6	1,22,11,172 4 5	15 1 4
1915-16 ...	1,33,97,852 4 10	19,88,689 8 5	84,470 4 5	20,73,159 12 10	1,13,24,692 8 0	15 7 7

The percentage of charges shows a slight increase in spite of decrease in expenditure. This is mainly due to a large decrease in the collections on account of Excise duty during 1915-16. The actual expenditure (exclusive of refunds) is, however, the lowest since the year 1909-10, and the gross receipts are higher than they have ever been in any year since the reduction of duty in 1906-07 except the year 1914-15. The very heavy sales of salt in that year were, as I explained in my last year's report, due to exceptional causes. With the increase of duty, and further reductions in cost of establishment, a considerable drop in the percentage of charges may confidently be expected in 1916-17.

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency *Salt Department has to deal may conveniently be classified under the heads* :—

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the two agars of Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt-Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this, the one factory of Dharasna on the south Gujarat Coast near Bulsar is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working ; the majority are owned as well as worked privately.

(3) Imported salt, mostly from seasalt works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i. e.* to the States of Travancore and Cochin: and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjhuwada on the Northern Frontier: also occasionally in replacement of duty-paid salt proved to have been lost at sea before the consignment had been passed at the Preventive Station.

BARAGRA SALT.

BARAGRA SALT.

Produce.

8. The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A. It was up to last year the practice to give figures of produce and sales for the financial year. The figures of produce during the financial year do not afford any valuable information. For purpose of comparison it is desirable to know the produce of the *season* not the amount of salt produced between two arbitrary dates. Moreover in the case of sea salt owing to the introduction of the new Saza accounts referred to in paragraph 19 of the Administration Report for 1914-15 it is not possible to give the figures of production for the financial year. Our information on this point is derived from the sales + the actual balance at the end of the manufacturing season carefully verified. Consequently the production during the season is not known until the end of June and the produce on any other date can only be known by taking a special account of the salt in the agars.

The quantity of Baragra salt in stock on 1st July 1915 was 41 lakhs against 42½ lakhs on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt-Works during the last two seasons:—

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new salt-work).	1914-15	292	16,13,223	5,525	13,633
	1915-16	352	19,54,731	5,553	13,484
Udu	1914-15	286	15,65,780	5,475	10,902
	1915-16	297	18,47,781	6,221	11,437
Total ...	1914-15	578	31,79,003	5,500	13,633
	1915-16	649	38,02,512	5,859	13,484

During the last season 15 additional pans were opened in the Kharaghoda Agar, 45 in the new extension and 11 in the Udu Agar in order to increase the production and to bring up the stocks to two years' requirements. A larger number of pans could not be opened in the new extension owing to the difficulty of supplying drinking water to the agrias. The outturn last year was the highest on record, but it has been exceeded this year by more than 6 lakhs of maunds. The average yield per pan also shows a substantial increase in both the agars. These excellent results are no doubt due to an exceptionally favourable manufacturing season and to the increase in the number of pans opened. The climatic conditions could not have been better nor more calculated to promote and increase the crystallization of the salt in the pans. No untimely rain fell and sand storms were unusually rare. It is very doubtful, however, whether 649 pans could have been worked had it not been for the prevailing scarcity in the surrounding districts which induced old agrias who had deserted the works in past years for more congenial occupation to return to their ancestral avocation.

Brine was let into the first pan at Kharaghoda on the 5th November 1915 and in the last pan on the 8th December 1915. The first pan was cleared on the 16th March 1916 and the last on the 9th April 1916. At Udu brine was let into the first pan on the 5th November 1915 and in the last pan on the 31st January 1916 The first pan was cleared on the 20th March 1916 and the last on the 4th May 1916.

Storage.

9. The storage operations began on 13th April 1916 and ended on the 3rd June 1916. The daily average of the storage was 73,125 maunds against 74,000 maunds in the previous year. Again this year the railway staff rendered most willing and effective assistance in expediting the storage of salt. Owing probably to pressure of work the Loco. and Carriage Department could not build in time the additional special salt wagons asked for by us but the B. B. and C. I. Railway Company made up for the deficiency by supplying an additional engine. Owing to the partial famine in Gujarat and rise in the price of food stuffs there was no scarcity of labour.

Sales.

10. The sales during the last season amounted to 30¼ lakhs of maunds against 31¼ lakhs in the previous season. The decrease is due to the increase in duty from 1st March 1916 and also to the fact that there were no restrictions on removals during 1914-15 as was the case in January and February last. The figures for the financial period however show an increase of about a lakh of maunds owing to the fact that a number of indents which were received in January, February and March 1915 were satisfied in April and May in order to avoid the necessity of opening a heap and the expense of making a heap of the new crop.

11. As correct figures of sales are available for the financial year the distribution statement of Baragra salt has been made out according to that year.

Issues for local consumption.

12. The increase in sales of Baragra salt noticed above is shared by all the districts and agencies in the Bombay Presidency proper except Kaira, Mahi Kantha and Rewa Kantha. The increase in the removals to the Ahmedabad District and Bombay is due to the use of Baragra salt for sizing and bleaching purposes in Spinning and Weaving Mills. The increase in the case of the Panch Mahals District and Gaekwar's territory is attributed to the large purchases made by the public through the Agencies in anticipation of a rise in the rate of duty. The decrease in issues to the Kaira District is due to the fact that the removals in the previous two years were considerably in excess of the demand and must have been made for the purpose of replenishing stocks. The average annual consumption of the Kaira District amounts to about one lakh maunds, and consequently the removals of 1,25,398 maunds in 1914-15 and of 1,10,422 in 1913-14 were markedly in excess of requirements for annual consumption. The falling off in the case of the Rewa Kantha Agency is rather striking but it is apparently the result of larger imports of Sambhar Salt *via* Indore and Rutlam.

Through booking system.

13. For payment of duty, salt traders availed themselves of 22 treasuries and one Railway station against 21 treasuries and 1 Railway station during the previous year. The sub-joined statement shows how the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1914-15.	1915-16.
	Mds.	Mds.
Headquarters office, Bombay, Main Stores, Kharaghoda, and Broach Custom House	5,80,242	7,85,367
At treasuries beyond the Presidency	15,77,922	14,65,659
At stations on the Indian Midland Railway	11,424	1,632
Total ...	21,69,588	22,52,658

14. The amounts of salt written off as loss and wastage during the last two manufacturing seasons were 2,15,154 maunds in 1914-15 against 3,17,166 in 1915-16. The loss observed in the closed stores during the year under report was 14,579 against 20,580 in 1914-15. A deficiency of 85,913 maunds was discovered on the clearance of a heap which had been exposed to six monsoons. The open stores show a loss of 2,74,591 maunds against 2,16,674 in the previous year. This is due to the untimely rainfall in October and November last after the stores had been opened for sale. It is to be observed that no heap was opened in 1914-15, and, as the wastage from a heap is greatest when it is first made and decreases annually thereafter, the wastage observed on the clearance of the heap in 1915-16 may fairly be deducted. The wastage for 1915-16 would then be 2,89,170 maunds against 2,35,734 maunds in 1914-15, and it is quite possible that the difference is entirely due to unfavourable weather conditions. It is not possible to find out the correct percentage of wastage on the stocks because salt is stored in April and May and actual wastage occurs in and is shown in the figures for the following season.

Loss and Wastage.

15. The quantity of Baragra salt in stock at the end of the manufacturing season was 45¾ lakhs of maunds against 41 lakhs at the close of the previous year. The balance on hand is more than last year owing to the large quantity produced during the last season, but it is still below the standard up to which we endeavour to work. However now that a large number of additional pans can be opened in the new agar and more agrias are being induced to settle in Kharaghoda it is hoped that before long we shall have enough stock for two years' requirements.

Stocks at the end of the year.

16. The quantity of salt on which cost price at one anna nine pies per Indian maund was paid to the agrias during the manufacturing season of 1915-16 was 36 lakhs of maunds and the amount paid was Rs. 3,95,105. This divided amongst 1,947 agrias gives Rs. 203 per head for a working season. The total amount advanced to agrias as 'takavi' during the year was Rs. 8,036 agianst Rs. 7,945 last year. The increase is due to the opening of 71 additional pans and the employment of new agrias in place of those who deserted.

Cost price paid and advances made to agrias.

17. The rainfall at Kharaghoda during the year under report was 8·61 inches against 22·93 inches during the previous year. The big tank on which Kharaghoda had to depend for its water supply was practically dry in September and it was feared that there would be a water famine. The boring experiments sanctioned in Government Resolution, Public Works Department, No. A.-13606 of 9th December 1914 were therefore commenced on 16th August 1915 and on 4th September 1915 water was struck at 316 feet below ground level, giving a continuous supply of water at the rate of about 400 gallons per minute. The water is considered to be fit for potable purposes, though it is slightly brackish containing common salt to the extent of 116 grains per gallon. People in Gujarat generally do not mind a slight taste of common salt in water and the bore water is freely used for drinking purposes. It has been diverted into the existing pipe lines, and the surplus quantity has been utilised in irrigating about 50 acres of land. Recent experience at Viramgam makes it probable that if the bore is deepened a supply of really good water will be obtained.

Kharaghoda village.

The vital statistics of the Government village at Kharaghoda during the year under report are as follows:—

There were 72 births or 26·8 per mille against 85 or 33·6 per mille in 1914-15; the number of deaths was 84 or 31·3 per mille against 56 or 22·1 per mille in the previous year. The high mortality recorded is due mainly to the prevalence of small-pox which was responsible for 14 deaths. The population of the village was 2,683 as compared with 2,531 last year. The total number of patients treated at the Dispensary was 3,668 against 5,715 last year. The most common diseases were as usual malarial fever, diseases of the digestive and respiratory systems and skin erruptions. There were no deaths from cholera or plague. The decrease in the number of patients is chiefly due to the fact that a very small percentage of

the Northern Frontier Preventive Force returned to headquarters last monsoon. The men belonging to the force who suffered from malaria were last year compelled to go to the hospital. The comparative malaria figures are as under :—

Year.	Indoor patients.	Outdoor patients.	Deaths.
1914-15 ...	17	1,300	18.
1915-16 ...	8	382	19.

The figures are very disappointing. But perhaps it is not to be expected that the anti-malaria campaign should produce immediate results.

SEA SALT.

PRODUCE.

Dharasna.

18. There was a decrease of 77,807 maunds in the produce of the Dharasna salt-work owing to the rains in October, November and June last which curtailed the manufacturing season.

Konkan.

The Konkan salt-works including the Shiroda and Sanikatta works produced about 89 lakhs of maunds against 104 lakhs in the previous season—a decrease of about 15 lakhs. The difference is partly due to the fact that in 1914-15 under the old Saza account system contents of heaps were ascertained by eye estimation as soon as they were ready for sale and the difference between the actual contents found on clearance of the heaps and the estimated quantity was written off as wastage. Under the new system this estimation has been done away with. This accounts for a difference of about 2 lakhs. The remaining decrease is due to the early commencement of the monsoon this year, which not only curtailed the manufacturing season but also destroyed a large quantity of salt which was ready in the pans for being removed to platforms. Another reason for the falling off is the restrictions imposed by the Government of India on issues of salt in January and February last. The result of these restrictions was that for some time the platforms of some of the salt-works were quite full and manufacturing operations had therefore to be suspended. There is however no reason to doubt that the existing salt-works are capable of meeting the demand for sea salt. The salt merchants are careful to curtail or increase the produce as circumstances demand; since there is a certain amount of wastage in stocks kept during the monsoon, and new salt commands a considerably higher price than old salt. From my $4\frac{1}{2}$ years' experience I can confidently say that there is practically no danger of a salt famine. The increase of about 13,000 maunds of salt in the produce of the Sanikatta salt-works is due to the reasons given in paragraph 17 of the Administration Report for 1914-15. The produce of the Shiroda works shows a falling off of 6,000 maunds owing to the temporary closing of the seven Government salt-works.

Sales.

19. The sales during 1915-16 were about normal owing to the fact that under the orders of the Government of India the issues during January and February were restricted to the average, in order to check speculation. Large quantities were removed in November and December last, but after the increase of duty from 1st March 1916 the removals were rather below normal.

The quantities of sea salt removed to the various provinces during the financial year are compared with those of the previous year in Appendix C. The substantial increase in removals to the Central Provinces, the Nizam's territory, Mysore and the Madras Presidency is mainly due to heavy removals to these Provinces before January last in anticipation of a rise in the rate of duty. There was such a rush for salt that even the refuse salt which is either exported to Calcutta for manuring purposes or destroyed was removed on payment of speculative prices. The falling off in the case of Calcutta was to some extent the consequence of a larger demand for the so-called Calcutta salt in other provinces nearer to the salt-works than Calcutta. It was, however, mainly due to the difficulty in obtaining steamers owing to the war. As was expected the large increase in removals to Foreign Malabar in 1914-15 has resulted in a falling off of over a lakh of maunds in 1915-16.

Loss and Wastage.

20. The loss and wastage returned at Dharasna was 11,001 maunds against 21,668 in the previous year.

At the other sea salt-works the loss and wastage amounted to $5\frac{3}{4}$ lakhs of maunds against $7\frac{1}{4}$ lakhs of maunds in the previous year. The decrease is apparent rather than real because under the new Saza account system eye estimation has been done away with and the produce of a season is ascertained by adding actual sales of new salt during the season to the actual contents of heaps in balance at the end of the season, which are ascertained by measurement of heaps. The new system was introduced from 1st November last and is so far working very satisfactorily. It has removed unnecessary restrictions on trade without any risk of loss of revenue by fraud or smuggling.

Stock at the close of the season.

21. The balance of salt in the sea salt-works including Dharasna on the 30th June this year was $46\frac{3}{4}$ lakhs of maunds against $57\frac{3}{4}$ lakhs on the same date last year. The balance, though less than last year, is sufficient to meet requirements upto next manufacturing season. Owing to the early break of the monsoon this year the manufacturing season was curtailed and consequently the stocks at the end of the season were unusually small. Extensions of a few salt-works have been sanctioned and will be carried out during the current monsoon. It is therefore to be expected that the produce during the next manufacturing season will be more than that of the current year.

Prices of salt at the salt-works.

22. The following table shows the maximum, the minimum and the average prices of salt of the Northern and Middle Konkan Shiroda and Sanikatta salt-works :—

	Northern and Middle Konkan.				Shiroda.				Sanikatta.			
	1914-15.		1915-16.		1914-15.		1915-16.		1914-15.		1915-16.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Maximum per maund ...	0	10 0	0	8 0	0	5 0	0	6 0	0	5 6	0	3 0
Minimum per maund ...	0	0 3	0	0 3	0	2 0	0	1 0	0	2 0	0	2 0
Average ...	0	1 10	0	2 1	0	3 4	0	4 3	0	3 4	0	2 11

Only one transaction took place at the highest price. The rates generally prevailing were 4, 3, 2 and 1 anna and 6 pies and 3 pies per maund in the Northern and Middle Konkan and 6, 5, 4, 3 and 2 annas in Shiroda and 3 and 2 annas in Sanikatta.

IMPORTED SALT.

Quantity and distribution of imported salt.

23. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D.

The quantity of Goa salt imported during the year was $5\frac{1}{2}$ lakhs of maunds against $3\frac{1}{4}$ lakhs last year. This abnormal increase is mainly due to the very large imports which took place at Castle-Rock during the 4 months from December 1915 to March 1916 owing to the anticipated enhancement of duty on salt. The greater part of this salt was as usual imported for Belgaum, Dharwar, Bijapur, Madras and Mysore. The imports for the Madras Presidency went up from 43,800 in 1914-15 to 2,26,240 in 1915-16.

CONSUMPTION.

Consumption of salt in the Presidency.

24. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Mds.		Lbs.
Gujarat	1914-15	10,89,783	65,30,918	13·7
	1915-16	10,56,187		13·3
Konkan, Deccan and Southern Maratha Country.	1914-15	26,10,220	1,56,15,054	13·7
	1915-16	25,81,076		13·6
Total ...	1914-15	37,00,003	2,21,45,972	13·7
	1915-16	36,37,263		13·5

The increase in consumption was maintained during 1915-16, but it is merely apparent because the figures of consumption include the unusually large quantities of salt removed during the last two years in anticipation of an increase in the salt duty. The average rate of consumption of salt in the Bombay Presidency is probably about 12 lbs. per head. This is the quantity which an *adult*, according to the medical opinion on the subject, requires for consumption in a year. A considerable margin for wastage and use for other purposes, *e.g.*, for giving to cattle, is therefore left, and it is a fair inference that the amount of illicit salt consumed in the Presidency is insignificant.

Market prices.

25. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix G. On comparison of the prices for the year 1915-16 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira and Broach Districts have gone up slightly owing to speculation among traders in January and February last. The price in the Panch Mahals, which had gone up last year for reasons given in paragraph 24 of the Administration Report for 1914-15, has again dropped but not to the ordinary level. The difference in the price in Bombay and that in other districts is insignificant and is due to trade fluctuations. The increase in duty from 1st March last did not materially affect the prices at once. Owing to sufficiency of stocks of salt in the Konkan districts the prices actually fell below those of 1914-15. The increase in prices in the Belgaum and Bijapur Districts, which is also shared by the Dharwar District, where the price though lower than in 1915-16 was higher than in previous years, is due to the speculative cost price paid by traders for Goa salt.

Revenue and Expenditure.

SALT REVENUE.

Revenue and Expenditure.

26. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below.

Items of decrease in revenue.

27. The decrease of about Rs. 15 lakhs under "Excise duty on salt issued from the salt-works" is merely apparent because as a matter of fact there was an increase of about 2 lakhs of maunds in removals of salt on payment of full duty. The decrease is due to the payment of Excise duty in 1914-15 on account of a large quantity of salt issued during 1915-16. Appendix I shows what the transactions, credit and cash, have been during the past three years. The falling off of Rs. 30,000 and Rs. 5,800 under "Proceeds of sale of Baragra Salt" and "Recovery of salt agents' bagging and sewing charges" respectively is due to large payments made in January and February 1915 for the removal of Baragra salt which was not actually issued till the commencement of the year under report.

Items of increase in revenue.

28. The increase of Rs. 2¼ lakhs under "Import Duty on salt by land" is due to a very large increase in the imports of Goa Salt as explained in paragraph 23 above. The increase of Rs. 9,500 under "Cost price on salt supplied to Fish-curers" is due to a larger quantity of salt issued to Fish-curers during 1915-16 owing to a good

fishing season. There was an increase of Rs. 3,24,303 under "Other items" partly on account of the royalty received on "Bitterns" which is responsible for Rs. 20,718 and partly due to the adjustment of the price of the Government salt-works at Matunga sold to the Bombay Port Trust.

Items of increase in expenditure.

29. There was an increase of about Rs. 23,000 under "Grain Compensation Allowance" on account of the payment of the allowance throughout the year on the Northern Frontier and in the Kharaghoda Range whereas no such allowance was paid during the previous year. The increase of Rs. 34,500 under "Salt Purchase and Freight on account of Baragra salt" is due to the opening of additional pans in the Pritchard Salt-Works in 1914-15 and to the production of a larger quantity of Baragra salt in that year, the payment for which was made in 1915-16. The increase of Rs. 10,300 under "Salt Purchase and Freight on account of salt supplied to Fish-curing yards" is due to greater demand for salt at the yards during the year under report than in the previous year. The increase of Rs. 8,000 under "Pay of Superior Supervising Establishment" is due to the appointment of the Collector being held by a senior officer throughout the year whereas it was held by a junior officer for about 4 months in the previous year.

Items of decrease in expenditure.

30. The decrease of about Rs. 22,000 under "Pay of Subordinate Establishment" is partly due to the fact that several posts of Coast Guard Inspectors were kept vacant during the greater part of the year and partly to the existence of a large number of vacancies in the menial establishment. There was a decrease of Rs. 23,000 under "Boat Stores and Repairs" as only such boats as were required for use during the last fair season were repaired in 1915-16. Owing to the postponement of less emergent departmental works a saving of about Rs. 54,400 was effected under "Petty Construction." The decrease of Rs. 74,700 under "Salt Agents' bagging and sewing charges" is due to the fact that a number of bills of 1913-14 were paid in 1914-15. The falling off under "Excise Duty on salt refunded" is due to less demand for salt for bleaching and dyeing purposes in mills and for curing hides in tanneries.

MISCELLANEOUS.

Fish-curing yards.

31. The number of fish-curing yards open for business was the same as in the previous year, *viz.*, 31. Appendix J shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured amounted to 2,61,230 maunds against 1,70,401 maunds in 1914-15. The fishing season was very favourable in the southern part of the Ratnagiri District, but it was normal in the northern part. In the Kanara District the season appeared to be favourable in the beginning but it did not continue long. The stormy weather that prevailed a few days after the appearance of shoals of Shengalis and Ghols had an adverse effect on the fishing. The proportion of weight of fresh fish to each maund of salt at the various yards does not show such appreciable variation as to require any explanation.

32. The financial results of the working of the yards during the year under report again show a loss of Rs. 1,275.

In view of the facts that the yards are continuously working at a loss since the reduction in the cost price of salt issued to fish-curers and that the expenditure on account of fish-curing yards shows a tendency to increase, I have recommended that the price should be raised to 8 annas per maund, and this has recently been sanctioned by Government.

33. In the Ratnagiri District the concession of taking salt from the yards for curing fish at sea was taken advantage of by fishermen at the yards north of Ratnagiri only. The fishermen at other yards did not take advantage of the concession, as they do not remain out at sea for more than 24 hours. In the Kanara District only 38 maunds were issued from the Mallukurva yard for curing fish at sea. Advantage was not taken of the concession at any other yard.

34. The details of offences against the Salt Law during the year under report are given in Appendix K. The number of cases in the Northern Division fell from 4 to 3 and on the Goa Frontier from 20 to 16. No case was detected on the Daman Frontier. The number of cases detected in the Southern Division fell from 107 to 75. The decline may be attributed to the efficiency of our preventive arrangements.

Offences.

The punishments awarded by the Magistrates in salt cases were on the whole satisfactory.

35. During the year under report steps were again taken to lease out the seven Government salt-works at Shiroda. Notices were issued as usual but no tender was received owing to a combination among the local merchants. The lease was therefore put up to auction but the highest bid offered was only Rs. 1,100 per annum for three years. The Assistant Collector, Ratnagiri then attempted to introduce outside competition and then one of the local men, Mahadev Vasudev Saraf, came forward and offered Rs. 1,400 per annum for 3 years. I informed him that under no circumstances would an offer of less than Rs. 2,000 be accepted. Mr. Saraf then gave in and the salt-works were leased to him for a period of 5 years from 1st January 1916 on payment of an annual rental of Rs. 2,000.

Farms of Government salt-works.

The lessee of the Sonagar salt-work in the Pen Táluka having failed to pay in his instalments and having filed a schedule in the Insolvency Court his lease was cancelled and the salt-work was re-leased to Messrs. Cursetji Rustomji Modi and Dorabsha Palonji Mistri and Company for a period of five years on payment of Rs. 925 for the first year as they had undertaken to put the salt-work in proper order and Rs. 1,625 for each of the remaining four years.

36. During the year under report 2,656 maunds of denaturalised salt was issued for manuring purposes against 2,644 maunds in the previous year. The greater part of the salt was used in the Thana, Ratnagiri and Kanara Districts. The total expenditure on account of salt and denaturalising materials amounted to Rs. 1,260 whereas the amount realised by the sale of denaturalised salt at 10 annas a maund was Rs. 1,756. Thus there was a profit of Rs. 496. If the demand for denaturalised salt should increase, as is very likely, extra establishment will have to be entertained which will swallow up the profit.

Denaturalised salt.

37. Mr. P. V. Mehd who was given the contract to remove Bitterns from the Pritchard Salt-works at Kharaghoda from 15th May 1915 to the end of June 1915, removed 4,097 cwt. of crude Magnesium Chloride on payment of a royalty of eight annas per cwt. Tenders for the removal of Bitterns during the fair season commencing from October last were called for in July 1915 and the highest offer of Rs. 1-8-0 per cwt. for extraction and removal of all available Bitterns made by Sardar Khan Bahadur Rustomji Jehangirji Wakil of Ahmedabad was accepted in Government Resolution, Revenue Department, No. 7906 of 23rd July 1915. He has set up a plant in Ahmedabad for refining the impure Magnesium Chloride and now that a large quantity of water is available in Kharaghoda he proposes to remove the plant to Kharaghoda. The quantity removed up to the end of March last amounted to 9,418 cwts. crude Magnesium Chloride and 1,622 cwts. semi-refined. In view of the fact that Khan Bahadur Rustomji has invested a considerable capital in erecting a plant and in getting special drums Government have been pleased, on your recommendation, to extend the period of contract by two years on the same conditions.

Bitterns.

The Eastern Chemical Company discontinued their experiments last year and do not propose to renew them. Under instructions from Government a meeting of Shilotris and other persons interested in the manufacture of Magnesium Chloride from sea salt was called by me in August last and they were informed that Government would be glad to give every facility to the new industry. As a result Messrs. Battiwalla and Company have set apart a portion of their salt-work at Trombay for the manufacture of Magnesium Chloride. The experiments were commenced rather late in the season. Messrs. Battiwalla propose to continue the experiments next season. It appears to be possible that Magnesium Chloride

could be manufactured from sea water at a price low enough to enable it to compete with the foreign product. About 4,320 cwts. of Magnesium Chloride was imported from Dhrangadhra State on payment of customs duty during the year under report.

Water Supply.

38. The water supply in most of the salt talukas continued as in previous years to be unsatisfactory, and special arrangements had to be made for the supply of water from distant sources.

Concluding remarks.

39. During the last few years an increasing difficulty has been experienced in recruiting peons in the Salt Department especially in the Thana and Uran Ranges. Desertions and resignations have been frequent and the guarding arrangement in the salt-works has been anything but satisfactory. I therefore submitted proposals in August last for increasing the pay of amaldars and peons in all the Ranges except Ratnagiri, Kanara and Goa Frontier and these proposals have been recently sanctioned by Government in Government Resolution, Revenue Department, No. 6687 of 5th July 1916. I am confident that we shall now be able to recruit the right stamp of men required for guarding purposes and that we shall have before long a well disciplined and contented force.

40. My proposals for the reduction of establishment in the clerical line have been approved by Government and they will be effected as vacancies occur. Proposals for the revision of pay of Inspectors, Sarkarkuns and clerks have been withheld pending amalgamation of the Salt and Excise Departments. It is however hoped that the proposals will be considered at as early a date as possible as the pay at present is far from adequate and it is difficult to fill vacancies with men of the right stamp.

41. The chief event in the year was an increase in the rate of duty on salt by four annas per Bengal maund from 1st March 1916. It is not possible at present to judge the effect of the increase on consumption, but it is evident that it cannot materially affect the tax-payer since assuming that the average consumption per head is 12 lbs., a family consisting of 7 members will only have to pay four annas extra per year or say about half an anna per head.

42. During the year under report the G. I. P. Railway Company erected a goods shed and provided sidings at Ghatkoper and the Kurla Preventive Station was removed to Ghatkoper. All salt removed by land from the Trombay salt-works is now taken to Ghatkoper instead of to Kurla.

43. The Bombay Port Trust have opened a goods station at Wadala on the Harbour Branch Railway and the Matunga Preventive Station has been removed to Wadala which is nearer to the salt-works by 1½ miles than Dadar where the salt from the Dadar salt-works was formerly taken for being put on the Railway.

44. During the year under report the Department undertook to supply salt to the Supply and Transport Department and their indents were complied with very promptly.

45. Throughout the year a very careful watch was kept all along the Western Coast and special parties were located at certain places to communicate information regarding suspicious vessels. The Military restrictions placed on country craft entering the port of Bombay were removed in December last, but long before that the Coasting traffic had resumed its usual course.

46. My proposals for the re-construction of the Coast Guard Service are still awaiting the sanction of the Government of India but the boat establishment has already been reduced and several boats have been disposed of by the Royal Indian Marine Dockyard.

47. I have had A B C D lists made out on the lines of Mr. Anderson's lists and they have been printed and brought into force and a Special Officer has been appointed to deal with the records from 1880 to 1915. The records of the Collector's office and of the Assistant Collector, Thana Range, have already been sorted and nearly 75 per cent. of the records have been destroyed. When a

Compilation of Standing Orders of the Department has been printed it will be possible to destroy about 50 per cent. of the remaining records.

48. During 1915-16 Messrs. H. E. Mallandaine and W. G. Barron were selected for the Indian Army Reserve of Officers and Mr. F. W. J. Marshall obtained a Commission in the Army Service Corps at Home. I have with very great regret to record the death of Mr. Mallandaine on 12th March 1916 from wounds received in action in Mesopotamia. He was a most promising young officer.

I have the honour to be,

Sir,

Your most obedient Servant,

W. C. SHEPHERD,

Collector of Salt Revenue.

APPENDIX A.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured

Tálukas.	Year.	Number of Sazas.	Number of Salt Works.	Balance on 1st July.	Produce.
Barágra Salt.				Mds. s. t.	Mds. s. t.
Khárághoda ...	1914-15 ...	2	2	42,56,418 0 0	31,79,003 0 0
	1915-16 ...	2	2	40,95,252 0 0	38,02,512 0 0
Sea Salt.					
Dharasna ...	1914-15 ...	1	1	1,80,464 0 0	4,03,171 0 0
	1915-16 ...	1	1	2,18,968 0 0	3,25,364 0 0
Maroli ...	1914-15 ...	1	1	13,241 0 0	34,215 20 0
	1915-16 ...	1	1	19,418 0 0	30,094 0 0
Bassein ...	1914-15 ...	7	29	5,17,233 20 0	16,26,090 0 0
	1915-16 ...	7	29	5,15,079 0 0	14,13,533 20 0
Rái ...	1914-15 ...	9	46	8,51,265 20 0	14,38,306 10 0
	1915-16 ...	9	46	8,39,609 30 0	12,50,039 32 0
Trombay ...	1914-15 ...	4	24	3,09,457 0 0	10,74,758 0 0
	1915-16 ...	4	24	3,6[illegible]55 0 0	9,69,793 0 0
Dádar ...	1914-15 ...	4	19	2,72,866 20 0	9,04,906 20 0
	1915-16 ...	4	19	3,66,476 0 0	7,33,152 0 0
Belápur ...	1914-15 ...	5	18	3,37,092 0 0	8,86,685 20 0
	1915-16 ...	5	18	3,91,506 0 0	8,25,395 0 0
Shewa ...	1914-15 ...	7	40	8,58,727 0 0	18,29,381 0 0
	1915-16 ...	7	40	10,41,753 0 0	15,63,218 30 0
Uran ...	1914-15 ...	5	40	7,45,040 20 0	12,79,957 30 0
	1915-16 ...	5	40	8,54,102 0 0	9,42,258 0 0
Karanja ...	1914-15 ...	4	24	7,37,259 0 0	7,63,900 20 0
	1915-16 ...	4	24	6,57,145 20 0	7,10,076 32 0
Pen ...	1914-15 ...	5	27	2,98,028 20 0	3,57,142 30 0
	1915-16 ...	4	26	2,85,162 20 0	2,63,703 10 0
Shiroda ...	1914-15 ...	1	27	92,234 0 0	72,698 20 0
	1915-16 ...	1	27	70,238 20 0	66,865 20 0
Sánikatta ...	1914-15 ...	1	128	2,25,158 0 0	1,15,080 0 0
	1915-16 ...	1	*128	1,61,705 0 0	1,28,411 0 0
Total of Sea Salt ...	1914-15 ...	54	424	54,38,066 20 0	1,07,86,293 10 0
	1915-16 ...	53	423	57,83,718 10 0	92,21,904 24 0
Grand Total ...	1914-15 ...	56	426	96,94,484 20 0	1,39,65,296 10 0
	1915-16 ...	55	425	98,78,970 10 0	1,30,24,416 24 0

* Out of 128 salt-works, 127 were worked during the year.

A.

in the Bombay Presidency for the manufacturing seasons of 1914-15 and 1915-16.

Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand on 30th June.	Remarks.
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
74,35,421 0 0	31,25,015 0 0	2,15,154 0 0	33,40,169 0 0	40,95,252 0 0	
78,97,764 0 0	30,16,988 0 0	3,17,166 0 0	33,34,154 0 0	45,63,610 0 0	
5,83,635 0 0	3,42,999 0 0	21,668 0 0	3,64,667 0 0	2,18,968 0 0	
5,44,332 0 0	3,21,483 0 0	11,001 0 0	3,32,484 0 0	2,11,848 0 0	
47,456 20 0	24,573 20 0	3,465 0 0	28,038 20 0	19,418 0 0	
49,512 0 0	28,115 0 0	5,093 0 0	33,208 0 0	16,304 0 0	
21,43,323 20 0	15,57,448 0 0	70,796 20 0	16,28,244 20 0	5,15,079 0 0	
19,28,612 20 0	15,34,697 0 0	39,174 20 0	15,73,871 20 0	3,54,741 0 0	
22,89,571 30 0	13,70,452 0 0	79,510 0 0	14,49,962 0 0	8,39,609 30 0	
20,89,649 22 0	14,26,108 12 0	81,619 10 0	15,07,727 22 0	5,81,922 0 0	
13,84,215 0 0	9,45,225 20 0	76,434 20 0	10,21,660 0 0	3,62,555 0 0	
13,32,348 0 0	10,01,006 20 0	34,074 20 0	10,35,081 0 0	2,97,267 0 0	
11,77,773 0 0	7,66,920 0 0	44,377 0 0	8,11,297 0 0	3,66,476 0 0	
10,99,628 0 0	8,51,520 0 0	22,825 0 0	8,74,345 0 0	2,25,283 0 0	
12,23,777 20 0	7,71,790 20 0	60,481 0 0	8,32,271 20 0	3,91,506 0 0	
12,16,901 0 0	7,91,285 20 0	68,842 20 0	8,60,128 0 0	3,56,773 0 0	
26,83,108 0 0	15,67,407 0 0	78,948 0 0	16,46,355 0 0	10,41,753 0 0	
26,04,971 30 0	16,07,610 10 0	62,871 20 0	16,70,481 30 0	9,34,490 0 0	
20,24,998 10 0	10,53,269 13 0	1,19,626 37 0	11,70,896 10 0	8,54,102 0 0	
17,96,360 0 0	9,66,186 20 0	1,33,750 20 0	10,99,937 0 0	6,96,423 0 0	
15,01,159 20 0	7,44,891 0 0	99,123 0 0	8,44,014 0 0	6,57,145 20 0	
13,67,222 12 0	7,08,682 0 0	66,329 12 0	7,75,011 12 0	5,92,211 0 0	
6,55,171 10 0	3,16,407 30 0	53,601 0 0	3,70,008 30 0	2,85,162 20 0	
5,48,865 30 0	2,84,985 20 0	32,073 20 0	3,17,059 0 0	2,31,806 30 0	
1,64,932 20 0	88,699 0 0	5,995 0 0	94,694 0 0	70,238 20 0	
1,37,104 0 0	82,051 8 0	10,723 30 0	92,774 38 0	44,329 2 0	
3,40,238 0 0	1,43,320 0 0	35,213 0 0	1,78,533 0 0	1,61,705 0 0	
2,90,116 0 0	1,43,420 0 0	17,540 0 0	1,60,960 0 0	1,29,156 0 0	
1,62,24,359 30 0	96,91,402 23 0	7,49,238 37 0	1,04,40,641 20 0	57,83,718 10 0	
1,50,05,622 34 0	97,47,150 30 0	5,85,918 12 0	1,03,33,069 2 0	46,72,553 32 0	
2,36,59,780 30 0	1,28,16,417 23 0	9,64,392 37 0	1,37,80,810 20 0	98,78,970 10 0	
2,29,03,386 34 0	1,27,64,138 30 0	9,03,084 12 0	1,36,67,223 2 0	92,36,163 32 0	

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the Distribution of Barágra Salt during the years 1914-15 and 1915-16.

Name of Province or District.	1914-15.	1915-16.	Increase or Decrease.
	Mds.	Mds.	Mds.
Central Provinces	5,94,456	6,72,384	+ 77,928
United Provinces	11,31,453	10,22,049	− 1,09,404
Central India, Málwa and Rájputána ...	4,43,664	5,57,925	+ 1,14,261
Nizám's Territory	15	.....	− 15
Sindhia Territory	.....	300	+ 300
Total ...	21,69,588	22,52,658	+ 83,070
Local Consumption.			
Ahmedabad	1,56,916	1,65,307	+ 8,391
Kaira	1,25,398	1,14,492	− 10,906
Panch Maháls	83,241	87,630	+ 4,389
Broach	6,528	6,936	+ 408
Surat	6	.....	− 6
Gáikwár's Territory	1,58,361	1,64,445	+ 6,084
Mahi Kántha Agency	47,159	45,516	− 1,643
Rewa Kántha Agency	31,779	21,147	− 10,632
Pálanpur Agency	39,112	40,574	+ 1,462
Káthiáwár Agency	1,970	2,358	+ 388
Cambay	10,746	11,283	+ 537
Bombay	3,675	5,718	+ 2,043
Poona	.....	90	+ 90
East Khándesh	2,040	3,264	+ 1,224
Total ...	6,66,931	6,68,760	+ 1,829
Grand Total ...	28,36,519	29,21,418	+ 84,899

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency.	
									British Malabár.	
	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	...	...	...	...	...	...	...	...	...	.....
Maroli	...	...	...	...	...	...	..	...	...	.....
Bassein, Rái, Dádár, Trombay, Belápur, Shewa, Uran, Karanja and Pen.	15,58,132	18,02,241	23,986	26,596	14,60,624	15,15,913	9,83,756	5,86,438	14,76,966	15,10,656
Shiroda	...	...	...	...	...	...	...	...	...	7,837
Sánikatta	...	...	...	...	...	...	...	...	180	.....
Total ...	15,58,132	18,02,241	23,986	26,596	14,60,624	15,15,913	9,83,756	5,86,438	14,77,146	15,18,493

	Madras Presidency —*continued.*		Total.		Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.											
	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna ...	...	...	...	...	...	...	...	...	3,72,014	3,47,844	3,72,014	3,47,844
Maroli ..	...	...	...	...	...	...	...	...	26,217	31,757	26,217	31,757
Bassein, Rái, Dádar, Trombay, Belápur, Shewa, Uran, Karanja and Pen.	3,48,275	5,64,263	18,25,241	20,74,919	8,27,930	7,21,086	5,58,417	5,95,191	21,84,480	21,28,127	94,22,566	94,50,511
Shiroda ...	19,038	6,787	19,038	14,624	...	...	...	...	73,380	69,573	92,418	84,197
Sánikatta ...	5,604	1,434	5,784	1,434	...	...	...	...	137,442	1,44,170	1,43,226	1,45,604
Total ...	3,72,917	5,72,484	18,50,063	20,90,977	8,27,930	7,21,086	5,58,417	5,95,191	27,93,533	27,21,471	1,00,56,441	1,00,59,913

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer, etc. ...	9,056 35 0	9,483 12 3	
Do. ...	Holland ...	Do. ...	Do. ...	4 26 40	4 10 7	
Do. ...	Germany ...	Do. ...	Do. ...	0 13 53	0 5 6	
Do. ...	New South Wales.	Do. ...	Do. ...	0 20 20	0 8 0	
Do. ...	United States	Do. ...	Do. ...	0 12 0	0 4 10	
Do. ...	Country (unknown.)	Do. ...	Do. ...	5 38 60	5 15 7	
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	3,276 30 0	3,297 6 0	
Common Salt ...	Bassorah ...	Kánara District.	Country Craft .	0 30 0	0 12 0	
Goa Salt ...	Goa ...	Do. ...	Do. ...	0 35 0	0 14 0	
			Total ...	12,347 1 13	12,794 8 9	
Black Salt ..	.....	.....	.....	.....	.....	Gogha ...
Goa Salt ...	.....	.....	.....	.....	.....	Kárwár ...
						Dodamarg ...
						Castle Rock ...

D.

and by Land into the Bombay Presidency during the year 1915-1916.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	12,347 1 13	12,794 8 9
Ahmedabad District.	Bhávnagar and Gogha.	Cart-loads ...	16 18 20	16 15 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,435 27 20	1,459 6 10		
Do. ...	Do. ...	Do. ...	5,113 17 40	5,278 7 0		
Do. ...	Do. ...	Rail ...	2,28,119 34 30	5,55,409 4 9		
Madras ...	Do. ...	Do. ...	2,26,240 0 0			
Mysore ...	Do. ...	Do. ...	92,125 35 0			
		Total ...	5,53,051 12 30	5,62,164 2 1	5,53,051 12 30	5,62,164 2 1
		Grand Total ...	.....	.....	5,65,398 13 43	5,74,958 10 10

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1914-15 and 1915-16.

Description of Salt.	1914-1915.		1915-1916.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	28,36,518 20 0	31,17,590 0 0	29,21,417 20 0	31,15,054 12 0	
Sea Salt ...	1,03,96,386 16 0	1,01,48,592 9 5	1,06,12,949 2 10	88,70,707 7 7	
Table Salt, Packing and Common Salt.	9,564 11 54	9,564 9 4	9,069 16 13	9,496 4 9	
Bhávnagar Black Salt (Sanchal).	2,199 2 0	2,199 0 10	3,293 8 20	3,314 5 6	
Total ...	1,32,44,668 9 54	1,32,77,946 3 7	1,35,46,729 6 43	1,19,98,572 13 10	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1914-15 and 1915-16.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.	1914-1915.	1915-1916.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	28,34,987 0	29,19,883 0	...	...	1,531 20	1,531 20	28,36,518 20	29,21,417 20
Sea Salt ...	91,60,704 20	92,52,580 10	8,27,930	7,21,086	67,807 0	86,247 3	1,00,56,441 20	1,00,59,913 13
Imported Salt ...	3,51,708 10	5,65,398 14	...	...	...	...	3,51,708 10	5,65,398 14
Total ...	1,23,47,399 30	1,27,37,864 24	8,27,930	7,21,086	69,338 20	87,778 23	1,32,44,668 10	1,35,46,729 7

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1912-13, 1913-14, 1914-15 and 1915-16.

District.	1912-13. Duty Re. 1.	1913-14. Duty Re. 1.	1914-15. Duty Re. 1.	1915-16. Duty Re. 1 and 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 3 2	2 2 11	2 2 1	2 1 9
Ahmedabad	1 8 2	1 8 2	1 8 2	1 9 1
Kaira	1 8 2	1 8 2	1 8 2	1 8 3
Panch Maháls	1 9 7	1 9 7	1 11 7	1 10 5
Broach	1 10 0	1 9 11	1 10 1	1 10 10
Surat	1 7 9	1 7 10	1 7 11	1 8 9
Thána	1 11 8	1 13 5	1 14 5	1 12 5
Kolába	1 10 7	1 10 8	1 13 2	1 12 11
Ratnágiri	1 13 8	1 14 5	2 1 3	1 15 2
Kánara	1 15 0	1 14 11	2 0 3	1 15 10
Násik	1 14 10	1 14 11	1 15 7	1 13 1
Khándesh, West...	2 2 8	2 2 0	2 3 1	2 5 0
Khándesh, East	2 4 0	2 1 9	2 2 9	2 4 3
Ahmednagar	2 5 11	2 6 2	2 3 11	2 2 4
Sholápur, ...	2 3 7	2 4 9	2 3 4	2 4 0
Poona	2 2 4	2 3 11	2 0 3	2 0 3
Sátára	2 1 8	2 5 4	2 1 9	2 2 11
Belgaum	1 13 5	2 0 5	2 1 1	2 4 2
Dhárwár	2 2 0	2 1 0	2 3 0	2 2 11
Bijápur	1 15 9	1 15 3	2 0 0	2 0 4

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1915-1916, contrasted with those of the year 1914-1915.

Receipts.

Items.	1915-1916.	1914-1915.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	12,794 8 9	11,748 5 2
Do. by Land	5,62,164 2 1	3,39,962 10 11
Proceeds of Sale of Government Salt—		
Barágara Salt	6,30,478 0 1	6,60,747 13 6
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,42,276 2 4	1,42,468 4 5
Do. (Bulsár Salt)	16,261 6 7	17,516 7 7
Do. (Konkan Salt Works credited to Land Revenue)	249 3 5	249 3 5
Farms of Government Salt Works	44,853 11 6	44,072 5 4
Other Salt (cost price on salt supplied to fish-curers)	34,882 2 6	25,354 15 0
Excise Duty on Government Salt	.....	.....
Excise Duty on Permits issued	1,14,12,592 5 0	1,29,12,997 4 0
Do. at nominal rates	11,021 14 0	13,237 15 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	6,508 0 1	6,046 10 10
Fines and Forfeitures	1,103 15 4	1,069 14 6
Miscellaneous—		
Overtime Work Fees	15,719 14 0	16,800 0 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	3,325 4 2	3,040 13 5
Recovery of Salt Agents' Bagging and Sewing charges	1,55,038 6 1	1,60,800 1 0
Recovery of clothing charges	.....	.....
Other Items	3,38,264 11 5	13,961 3 2
Total, Imperial ...	1,33,97,533 11 4	1,43,80,073 15 9
PROVINCIAL.		
Sale-proceeds of forms, etc. (credited to XXIII.—Stationery and Printing)	318 9 6	220 15 2
Grand Total, Salt Revenue ...	1,33,97,852 4 10	1,43,80,294 14 11

APPENDIX H—*continued.*

Expenditure.

Items.	1915-1916.			1914-1915.		
	Rs.	a.	p.	Rs.	a.	p.
SALT, IMPERIAL.						
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,35,232	12	2	1,27,205	7	9
Travelling Allowance	15,885	1	7	17,970	2	8
Tentage	2,049	14	5	1,949	10	5
Subordinate Establishment—						
Pay, including Exchange Compensation Allowance	10,62,476	4	5	10,84,736	8	6
Plague Allowance	340	0	0	420	10	10
Travelling Allowance	68,164	7	1	65,006	6	8
House Rent Allowance	3,986	2	9	3,911	2	0
Horse Allowance	8,039	4	8	7,966	13	0
Grain Compensation Allowance	22,994	6	6	.....		
Local Allowance	7,507	7	6	7,887	14	6
Contingencies—						
Epidemic Charges	.....			63	15	0
Service Stamps and Bearing Postage and Telegram Charges	9,557	12	6	10,490	4	6
Purchase of Books	312	10	7	304	0	0
Do. of Land and Compensation for Land	1,702	8	5	1,069	9	11
Boundary Marks charges	10	0	9	19	3	0
Purchase of New Boats	625	0	0	825	0	0
Rents	8,117	11	5	6,841	5	10
Rates and Taxes	2,049	13	1	2,307	6	6
Prizes for best Salt manufactured at Khárágoda	600	0	0	600	0	0
Clothing to Lascars	635	0	0	1,730	8	0
Boat Stores and Repairs	3,739	13	5	26,829	4	2
Rewards in Salt and Customs cases	3,780	15	2	4,743	11	7
Petty construction	41,542	9	0	95,965	4	8
Peons' clothing (Táluka Offices)	32,565	9	5	28,137	0	8
Arms and Accoutrements	1,081	12	0	1,890	2	9
Boat Allowance	15,046	12	9	15,288	1	8
Overtime Work Fees	16,726	7	10	16,472	13	8
Salt Purchase and Freight on account of Barágara Salt	4,93,486	13	0	4,58,929	1	0
Do. of removal of Salt to Fish-curing yards	24,547	15	7	14,241	12	11
Cost of laying rails on the Udu Salt Works ...	—3,571	8	10	1,706	7	0
Khárágoda Dispensary Charges	476	3	4	799	8	7
Value of, and freight on, Europe Stores ...	.....			37	0	0
Commission on Sale of Barágara Salt	15	10	0	15	10	0
Salt Agents' Bagging and Sewing Charges ...	1,02,900	9	0	1,77,599	10	0
Scales and Weights	708	7	4	2,363	9	5
Purchase of Lead buttons	1,886	9	6	1,016	14	0
Supply of Medicines	1,170	7	4	829	13	2
Carriage of Tents and Records	3,350	0	6	3,327	8	4
Supply of Water	11,034	4	10	7,583	12	0
Peons' Uniforms and Belts (Huzúr Offices) ...	566	0	5	337	14	0
Petty Repairs	15,451	1	11	13,862	8	6
Petty Supply	6,152	2	5	6,343	14	10
Purchase of Carpets	107	15	0	895	11	9
Purchase of furniture	509	14	5	1,670	12	2
Purchase of Bicycles	150	0	0	.....		
Purchase of Tents	.....			220	0	0
Remittance of Treasure	234	0	11	250	6	0
Conveyance of Confiscated Salt, etc.	13	0	6	28	6	6
Monsoon Weather Fences	11,004	0	4	10,614	15	8
Carried forward ...	21,34,914	0	11	22,33,357	12	1

APPENDIX H—*concluded.*

Expenditure—*continued.*

Items.	1915-1916.	1914-1915.
	Rs. a. p.	Rs. a. p.
SALT, IMPERIAL—*continued.*		
Bruught forward ...	21,34,914 0 11	22,33,357 12 1
Contingencies—*continued.*		
Gam Kharach Allowance	1,350 5 0	1,379 14 8
Telephone charges	250 0 0	250 0 0
Miscellaneous	311 7 11	246 6 10
Total, Salt ...	21,36,825 13 10	22,35,214 1 7
Deduct amount not subject to division—		
Expenditure of the Chief Account Office ...	44,551 5 5	44,601 8 6
Salt Purchase and Freight	5,18,034 12 7	4,73,170 13 11
Net amount	15,74,239 11 10	17,17,441 11 2
Deduct one-tenth debitable to Customs	1,57,423 15 7	1,71,744 2 8
Net nine-tenths debitable to Salt	14,16,815 12 3	15,45,697 8 6
Net debitable to Salt	19,79,401 14 3	20,63,469 14 11
Stationery and Printing	9,287 10 2	9,634 7 10
Excise duty on Salt refunded	84,470 4 5	96,018 3 9
GRAND TOTAL, SALT EXPENDITURE ...	20,73,159 12 10	21,69,122 10 6

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1913-1914.		1914-1915.		1915-1916.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	1,01,87,584 30 0	1,01,87,584 12 0	1,03,63,147 0 0	1,03,63,147 0 0	90,28,738 6 0	93,07,744 3 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year ...	8,59,029 10 0	.....	12,98,631 30 0	.....	14,52,861 4 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	4,85,806 10 0	.....	3,33,912 30 0	.....	16,90,867 0 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	8,19,065 2 0	.....	8,59,029 4 0	.....	12,98,631 12 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	3,29,331 12 0	.....	16,87,415 0 0	.....	8,03,600 2 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	4,617 8 0	.....	3,406 0 0	.....	2,616 4 0
Total ...	1,15,32,420 10 0	1,13,40,599 2 0	1,19,95,691 20 0	1,29,12,997 4 0	1,21,72,466 10 0	1,14,12,592 5 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the years 1914-1915 and 1915-1916.

No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Borya	1915-16	8,661 0	2,887 0	6,482 10	3·	1,388 3 11	1,263 1 0	4 0 0	746 12	219 2 7	1,486 3 7
		1914-15	1,264 20	*a* 421 20 *a* 28 8	817 35	3·	1,041 6 2	184 6 6	1 4 0	1,304 0	570 8 0	756 2 6
2	Jaigad	1915-16	13,123 20	4,374 20	9,812 25	3·	2,592 8 2	1,920 6 6	1 1 0	2,401 35	717 8 2	2,638 15 8
		1914-15	11,413 20	3,764 0	8,434 30	3·	2,249 8 7	1,646 12 0	0 6 3	2,515 33	668 3 9	2,315 6 0
3	Varoda	1915-16	1,767 0	589 0 *b* 16 0	1,325 10	3·	644 13 9	257 11 0	0 12 0	652 25	210 11 11	469 2 11
		1914-15	675 20	225 0	545 6	3·	484 6 9	98 7 0	0 10 0	564 27	158 13 0	257 14 0
4	Kalbadevi	1915-16	2,695 20	898 20	2,021 25	3·	953 9 7	393 1 6	1 0 0	850 27	252 8 8	646 10 2
		1914-15	1,393 20	464 20	1,045 5	3·	890 0 7	203 3 6	4 4 0	1,108 22	294 7 4	501 14 10
5	Ratnágiri	1915-16	29,511 0	9,938 0 *c* 47 28 —16	22,070 10	3·	5,522 9 10	4,369 12 0	8 4 0	3,807 23 —40	1,189 13 11	5,567 13 11
		1914-15	31,450 20	10,483 20 *d* 141 0 *e* 171 10	23,587 35	3·	4,369 8 2	4,586 8 6	7 0 0	3,152 5	817 3 2	5,410 11 8
6	Purnagad	1915-16	3,226 20	1,075 20 *f* 101 20	2,419 35	3·	873 14 6	470 8 6	.....	961-12	280 6 1	750 14 7
		1914-15	3,762 0	1,254 0	2,821 30	3·	1,031 15 11	548 10 0	6 2 0	959 24	249 14 4	804 10 4
7	Jaitápur	1915-16	10,591 0	3,521 0	8,003 0	3·	2,572 14 6	1,540 7 0	2 15 0	3,894 32	1,006 9 3	2,609 15 3
		1914-15	10,569 0	3,521 20	7,853 37	3·	2,415 4 6	1,540 10 6	2 1 0	3,696 8	909 15 2	2,443 14 8
8	Vizidurg	1915-16	6,591 0	2,197 0	4,943 10	3·	1,740 0 0	961 3 0	4 13 0	2,468 17 —40	657 3 3	1,623 3 3
		1914-15	7,507 0	2,501 20	5,653 15	3·	1,868 13 5	1,094 6 6	3 10 0	2,909 9	709 2 0	1,807 2 6
9	Mumbri	1915-16	6,136 20	1,982 0 *g* 13 6	4,602 15	3·	1,278 4 3	867 2 0	.....	748 25	230 0 8	1,097 2 8
		1914-15	3,393 20	1,123 0	2,546 5	3·	995 3 7	491 5 0	9 2 0	638 31	279 7 5	779 14 5
10	Mithbao	1915-16	8,528 0	2,831 20	6,404 30	3·	1,559 1 1	1,238 12 6	.....	612 25	191 7 1	1,430 3 7
		1914-15	2,802 0	934 0	2,107 5	3·	1,945 5 7	408 10 0	.....	996 23	436 0 11	844 10 11
11	Sarjekot	1915-16	7,707 20	2,300 20	5,784 30	3·	1,586 6 4	1,006 7 6	.....	1,254 36	385 10 2	1,392 1 8
		1914-15	5,213 20	1,660 20	3,904 20	3·	1,781 13 3	726 7 6	2 0 0	1,824 33	798 5 9	1,526 13 3
12	Málwan	1915-16	26,334 20	8,075 0 *h* 72 15 —16	19,760 0	3·	4,568 3 4	3,532 13 0	.....	3,459 27 —42	1,063 1 2	4,595 14 2
		1914-15	15,964 20	4,720 20	11,973 15	3·	4,102 1 4	2,065 3 6	62 1 6	4,429 31	1,038 0 5	4,065 5 5
13	Devbág	1915-16	26,709 0	8,356 0 *i* 70 20	20,691 30	3·	4,073 7 0	3,655 12 0	.....	2,132 25	655 5 5	4,311 1 5
		1914-15	15,397 0	4,686 20	11,534 35	3·	3,105 6 4	2,050 5 6	51 10 0	2,719 15	1,189 4 8	3,291 4 2
14	Aohra	1915-16	10,841 20	3,333 20	8,131 5	3·	1,679 12 10	1,458 6 6	.....	1,175 22	355 1 6	1,813 8 0
		1914-15	4,506 0	1,220 20	3,379 20	3·	1,100 7 9	533 15 6	2 8 0	1,016 36	458 0 4	994 7 10
15	Kochra	1915-16	3,548 0	915 20 *j* 119 15	2,669 35	3· 7	767 2 5	490 8 6	2 0 0	733 4 —40	201 9 8	694 2 2
		1914-15	2,276 0	656 0 *k* 47 0	1,726 25	3·45	786 14 6	307 9 0	.....	472 5	115 1 3	422 10 3
16	Vengurla	1915-16	20,864 10	6,851 0 *l* 168 10 2,436 20	15,621 7	3·04	2,985 3 5	2,997 5 0	5 14 3	1,939 23	530 14 6	3,534 1 9
		1914-15	8,810 20	*m* 932 20	6,612 5	3·	1,957 0 1	1,692 11 0	.....	1,877 24	457 10 8	2,150 5 8
17	Shiroda	1915-16	7,769 0	2,553 20 *n* 112 32 673 20	5,813 35	3·04	1,382 14 7	1,117 2 6	.....	738 23 —40	203 1 9	1,320 4 3
		1914-15	2,729 20	*o* 352 20	2,037 35	3·12	1,130 12 1	694 10 6	.....	1,349 28 —40	328 15 11	1,023 10 5
	Total, Ratnágiri Range.	1915-16	1,94,604 30	63,450 26 —32	1,45,997 32	3·12	36,168 12 6	27,450 8 0	30 11 3	28,569 35 —42	8,410 3 9	35,891 7 0
		1914-15	1,29,128 0	43,118 38	96,630 38	3·12	31,256 0 7	18,873 14 0	152 10 9	31,564 39 40	10,370 2 1	29,396 10 10
	Kanara Range.											
18	Majali	1915-16	6,753 20	1,456 20	5,365 16	4·6	1,053 6 3	637 3 6	50 10 0	1,256 17	549 11 0	1,237 8 6
		1914-15	5,482 10	1,237 0	4,401 1	4·4	1,137 0 10	541 3 0	5 4 0	1,317 33	576 8 9	1,122 15 9
19	Baitkhol	1915-16	1,436 20	368 0	1,146 10	3·9	1,853 8 10	161 0 0	47 15 0	1,443 0 —40	631 5 6	840 4 1
		1914-15	1,560 0	438 20	1,281 30	3·6	1,285 5 6	191 13 6	48 0 0	1,922 33	841 4 8	981 2 2
20	Bingi	1915-16	892 20	185 0	736 0	4·8	371 5 5	80 15 0	10 15 0	585 9	256 0 7	347 14 7
		1914-15	1,025 0	249 20	811 10	4·1	560 10 7	109 2 6	.....	736 9	348 5 7	457 8 1
21	Chendia	1915-16	1,507 20	431 20	1,167 10	3·5	582 10 0	188 12 6	.....	936 0	409 8 0	598 4 6
		1914-15	1,322 0	315 20	991 6	3·9	599 6 0	138 0 6	47 4 0	818 1	357 14 2	543 2 8
22	Kodar	1915-16	1,071 0	299 20	1,270 30	3·3	878 2 0	262 4 6	.....	1,058 16	463 0 10	725 5 4
		1914-15	3,056 10	939 20	2,075 37	3·2	1,134 7 4	424 2 6	.....	778 21	340 9 8	764 12 2
23	Harwada	1915-16	3,008 6	643 0	2,485 5	4·7	738 4 0	281 5 0	0 14 0	1,220 39	534 2 10	816 5 10
		1914-15	5,354 20	1,431 20	4,192 5	3·8	823 12 9	626 4 6	9 5 0	1,040 0	455 0 0	1,089 9 6
24	Keni	1915-16	2,964 25	716 20	2,461 5	4·1	803 7 3	813 7 6	11 11 0	840 36 —40	367 14 5	693 0 11
		1914-15	3,840 0	890 20	2,976 0	4·3	655 13 2	389 9 6	.....	977 5 —40	427 7 11	817 1 5
25	Gangawalli	1915-16	4,446 0	761 20	3,667 30	5·8	1,057 9 8	333 2 6	13 14 6	1,101 33	482 0 9	829 1 9
		1914-15	3,071 20	639 0	2,502 22	4·8	1,872 6 11	279 9 0	5 4 0	1,861 13	815 3 3	1,100 0 3
26	Tadri	1915-16	2,913 0	573 0	2,417 20	5·08	400 2 2	250 11 0	4 8 0	220 11	96 5 11	351 8 11
		1914-15	3,045 0	595 20	2,501 0	5·8	400 4 5	260 8 6	6 12 0	192 28 —40	84 5 0	351 9 6
27	Kumta	1915-16	10,064 20	1,677 20	8,384 20	6·0	1,236 11 2	733 14 6	46 0 9	1,201 20	525 10 6	1,305 9 9
		1914-15	2,424 20	406 0	2,019 15	5·9	873 2 9	177 10 0	5 11 0	1,199 38	520 9 3	703 14 3
28	Mallukurwa (Kasarkodo).	1915-16	14,825 30	2,500 20	12,326 12	4·9	2,852 6 7	1,093 15 6	243 10 0	3,593 29 —40	1,572 4 2	2,909 13 8
		1914-15	4,202 0	802 0	3,463 0	5·2	2,394 4 8	350 14 0	49 11 0	3,752 4 —40	1,641 8 9	2,042 1 9
29	Manki	1915-16	4,153 19 —40	649 20	3,117 5	6·1	877 11 10	284 2 6	1 8 0	1,220 6	533 13 1	819 7 7
		1914-15	1,838 38	330 20	1,537 37	5·5	942 14 0	144 9 6	7 15 6	1,480 12	647 10 1	809 3 1
30	Murdeshwar	1915-16	3,382 21	602 20	2,808 27 —40	5·6	477 11 7	263 9 6	33 7 6	600 38	262 14 8	559 15 8
		1914-15	1,996 20	436 0	1,544 0	4·5	489 3 4	120 12 0	2 0 0	449 22 —40	196 10 11	389 6 11
31	Bhatkal	1915-16	8,306 30	1,819 20	7,032 10	4·6	962 10 6	796 0 6	47 1 6	619 4	270 13 8	1,113 15 8
		1914-15	3,155 0	576 20	2,375 35	5·4	845 11 9	252 3 6	41 2 0	1,214 16	544 6 10	837 12 4
	Total of the Kánara Range.	1915-16	66,625 31 —40	12,984 0	54,386 0 —40	5·13	14,145 11 3	5,680 8 0	512 3 3	15,898 19 —40	6,955 9 6	13,148 4 9
		1914-15	41,278 18	9,317 20	32,672 38	4·48	14,044 8 0	4,076 6 6	228 4 6	17,823 2	7,797 9 3	12,102 4 3
	Grand Total	1915-16	2,61,230 21 —40	76,434 26 —32	2,00,383 32 —40	3·41	50,314 7 9	33,131 0 0	512 14 6	44,468 15 —2	15,365 13 3	49,039 11 9
		1914-15	1,70,401 18	52,436 18	1,29,303 36	3·24	45,309 8 7	22,950 4 6	380 15 3	49,388 1 40	18,167 11 4	41,498 15 1

a.—Issued for manuring purposes.
b.— Do. do.
c.— Do. do.
d.— Do. do.
e.— Do. Local consumption.
f.— Do. manuring purposes.
g.— Do. do.
h.— Do. do.
i.—Issued for manuring purposes.
j.— Do. do.
k.— Do. do.
l.— Do. do.
m.— Do. do.
n.— Do. do.
o.— Do. do.

	Rs. a. p.
Expenditure ...	50,314 7 9
Receipts —	49,039 11 9
Loss ...	1,274 12 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX K.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1915-1916.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	...	...	1	0 5 0	...	...	...	...	2	1 28 65	3	1 33 65	...	...	...	...	...	...	2	0 12 40
Daman Frontier	...	...	...	.....	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...	...
Total, N. D. and Daman	...	...	1	0 5 0	...	...	...	...	2	1 28 65	3	1 33 65	...	...	...	...	...	...	2	0 12 40
Southern Division	9	9 22 21	...	.....	27	12 10 53	4	14 5 0	35	62 37 50	75	98 35 44	22	19 1 21	...	...	7	34 34 60	3	14 2 0
Goa Territory	...	...	15	11 26 2	...	...	...	...	1	0 1 42	16	11 27 44	13	11 25 0	...	...	...	...	...	...
Total, S. D., and Goa	9	9 22 21	15	11 26 2	27	12 10 53	4	14 5 0	36	62 39 12	91	110 23 8	35	30 26 21	...	...	7	34 34 60	3	14 2 0
Total	9	9 22 21	16	11 31 2	27	12 10 53	4	14 5 0	38	64 27 77	94	112 16 73	35	30 26 21	...	...	7	34 34 60	5	14 14 40

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.										
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards ganted, any.
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	1	1 21 25	3	1 33 65	6	...	6	4	2	66·66	4,060 9 0	2 0 0	.....	2 0 0	40 0 0	4,058 12 6	.....
Daman Frontier	...	.....	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....
Total, N. D., and Daman	1	1 21 25	3	1 33 65	6	...	6	4	2	66·66	4,060 9 0	2 0 0	.....	2 0 0	40 0 0	4,058 12 6	.....
Southern Division	43	30 37 43	75	98 35 44	88	20	68	66	2	97·06	4,787 15 9	272 12 0	56 3 11	328 15 11	269 12 0	2,052 8 6	187 4 0
Goa Territory	3	0 2 44	16	11 27 44	13	4	9	9	...	100	20 4 7	.....	16 14 8	16 14 8	40 0 0	20 5 4	19 8 0
Total, S. D., and Goa	46	31 0 7	91	110 23 8	101	24	77	75	2	97·40	4,808 4 4	272 12 0	73 2 7	345 14 7	309 12 0	2,072 13 10	206 12 0
Total	47	32 21 32	94	112 16 73	107	24	83	79	4	95·18	8,868 13 4	274 12 0	73 2 7	347 14 7	349 12 0	6,131 10 4	206 12 0

W. C. SHEPHERD,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

S. A. R. No. 3 OF 1916.

Camp Poona, 6th September, 1916.

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are in round figures :—

Financial results.

	1915-16.	1914-15.	1913-14.	Annual average. 1908—1913.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	134 lákhs.	144 lákhs.	127·5 lákhs.	125 lákhs.
Net receipts	113·25 „	122 „	106·5 „	105 „
Expenditure exclusive of refunds ...	20 „	20·75 „	20·5 „	20 „
Percentage of charges to net receipts	18	17	19	19

3. The quantities of salt removed from the works in each of the last two years were as shown below :—

Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1914-15 ...	1,19,95,691 20	8,27,930 0	69,338 20	1,28,92,960 0
1915-16 ...	1,21,72,466 10	7,21,086 0	87,778 23	1,29,81,330 33

From these figures it will be seen that there was an increase of about 1¾ lákhs of maunds, or 1·5 per cent., in the removals of salt at full duty. The increase occurred chiefly in respect of sea-salt owing to heavy removals in anticipation of enhancement of duty. There was an increase in respect of Baragra Salt also, due to the fact that a number of indents received at the close of the financial year 1914-15 were satisfied in April and May of the year under report in order to avoid the necessity of opening a heap and the expense of making a heap of the new crop. The increase in the removals of salt, free of duty, was due to larger issues for sizing and bleaching purposes in spinning and weaving mills.

4. The total quantity of salt manufactured declined from 1,39,65,296 maunds in 1914-15 to 1,30,24,417 maunds in the year under report, or 6·7 per cent. These figures relate to the manufacturing season and not, as hitherto, to the financial year for the reasons explained in paragraph 8 of the Collector's report. The outturn of Baragra Salt during the year under report exceeded by more than 6 lákhs of maunds that of the previous year, which was the then highest on record, owing partly to an exceptionally favourable manufacturing season and partly to an increase in the number of pans opened. The produce of sea-salt, however, declined from 108 lákhs of maunds to 92 lákhs for the reasons detailed in paragraph 18 of the Collector's report. The aggregate stocks in hand fell in consequence from 99 lákhs on the 30th June, 1915, to 92 lákhs on the same date this year. The balance of sea-salt though less than that of the last year by 11 lákhs of maunds is sufficient to meet all requirements till the next manufacturing season. The balance of Baragra Salt shows an increase of about 4¾ lákhs, being 45¾ lákhs against 41. A large number of additional pans will be opened in the new agar and there will be less than usual of the chronic labour difficulty under the wise provision for housing Agrias made by Mr. Shepherd. Thus the stocks are likely to be largely

Manufacture.

increased in the next year or two. Extensions of a few sea-salt works are also under contemplation and there need therefore be no apprehension of the produce during the ensuing manufacturing season being deficient or the margin of supply becoming too narrow.

Receipts.

5. Though removals of fully dutiable salt increased by about 15 lákhs of maunds, duty realizations fell off by about Rs. 15 lákhs. This decrease however is only apparent and is due to advance payments in 1914-15 on account of salt issued during the year under report. There was an increase in the quantity of Baragra Salt exported from this Presidency to the Central Provinces, Central India, Malwa and Rajputana, but the quantity of exports to the United Provinces has fallen off. The removals of sea-salt to places outside the Presidency, except Calcutta and Foreign Malabar, also exceeded those of the previous year. Exports to the Madras Presidency increased by about 2½ lákhs of maunds, while those to the Central Provinces, Nizam's territory and Mysore rose by 2½ lákhs, ½ lákh and 36,000 maunds respectively, owing to heavy removals in anticipation of a rise in the rate of duty. Exports to Calcutta show a diminution of about 4 lákhs of maunds in consequence to a certain extent of a larger demand for the so-called Calcutta salt in other provinces situated nearer to the salt-works than Calcutta, but mainly to the difficulty in obtaining steamers owing to the war. The falling off of over a lákh of maunds in the removals to Foreign Malabar is due to removals thither in 1914-15 in excess of actual requirements. During the year under report 78·5 per cent. of the salt produced in the salt works near Bombay was exported to places outside the Presidency as against 73·4 in the preceding year.

Expenditure.

6. The total expenditure of the Department decreased by about Rs. 96,000 for the reasons stated in paragraph 30 of the Collector's report and a further decrease is expected during the current year owing to the reductions in the clerical and menial establishments recently approved by Government.

Offences.

7. There was a further fall in the number of detected offences against the Salt Act from 131 to 94 due to the continued increase of efficiency in the guarding establishment.

Fish Curing Yards.

8. The working of the Fish Curing Yards again shows a net loss of Rs. 1,275 against Rs. 3,801 in the previous year. To remedy this continuous loss, the Collector has recommended that the rate for the issue of salt for fish-curing purposes be restored from annas 7 to its former price of annas 8 per maund. This has been sanctioned by Government in their Order No. 7595, dated the 3rd August, 1916.

Consumption and prices.

9. The average rate of consumption of salt per head throughout the Presidency fell from 13·7 to 13·5 lbs., while there were slight variations in both directions in the average selling price in different parts of the Presidency, the reasons for which, where worthy of notice, are given in paragraph 25 of the Collector's report.

Concluding remarks.

10. The rate of duty on salt was raised by 4 annas per Bengal maund from 1st March, 1916. It has not yet been possible accurately to judge the effect of this increase on consumption, but, as remarked by the Collector in paragraph 41, it cannot materially affect the tax-payer. As desired by Government in their Memorandum No. 6768, dated the 8th July, 1916, the Collector has been asked to report on the present prices in the districts in order to judge whether they have increased in proportion to or in excess of the increase in duty.

11. As remarked in last year's review, the production of Magnesium Chloride from the salt deposits at the Pritchard Salt Works has proved useful as a substitute for imports from Germany and has incidentally increased the revenue by Rs. 20,718 in the shape of royalty on "Bitterns". The period of the contract for the extraction and removal of all available "Bitterns" at Kharaghoda granted to Sardar Khan Bahadur Rustamji Jehangirji Vakil of Ahmedabad has been extended by two years and it is hoped that the industry will flourish at Kharaghoda and be started elsewhere in connection with sea-salt-works.

12. The reorganization of the menial establishment of the Salt Department recently sanctioned by Government will no doubt improve the conditions of service and attract a better class of men.

13. The amalgamation of the Salt and Excise Departments, which, it is hoped, will shortly take effect, should greatly improve the prospects of Assistant Collectors in the Salt Department, who will now have the posts of Deputy Commissioner to which they can aspire. It will also involve supervision of the work of the Department by three officers, each with a manageable division, instead of one with the whole Presidency to traverse, and while the Commissioner recognizes the efficiency of administration by the Collector of Salt Revenue in the past, he cannot but think that, with increased supervision, that efficiency will reach an even higher level.

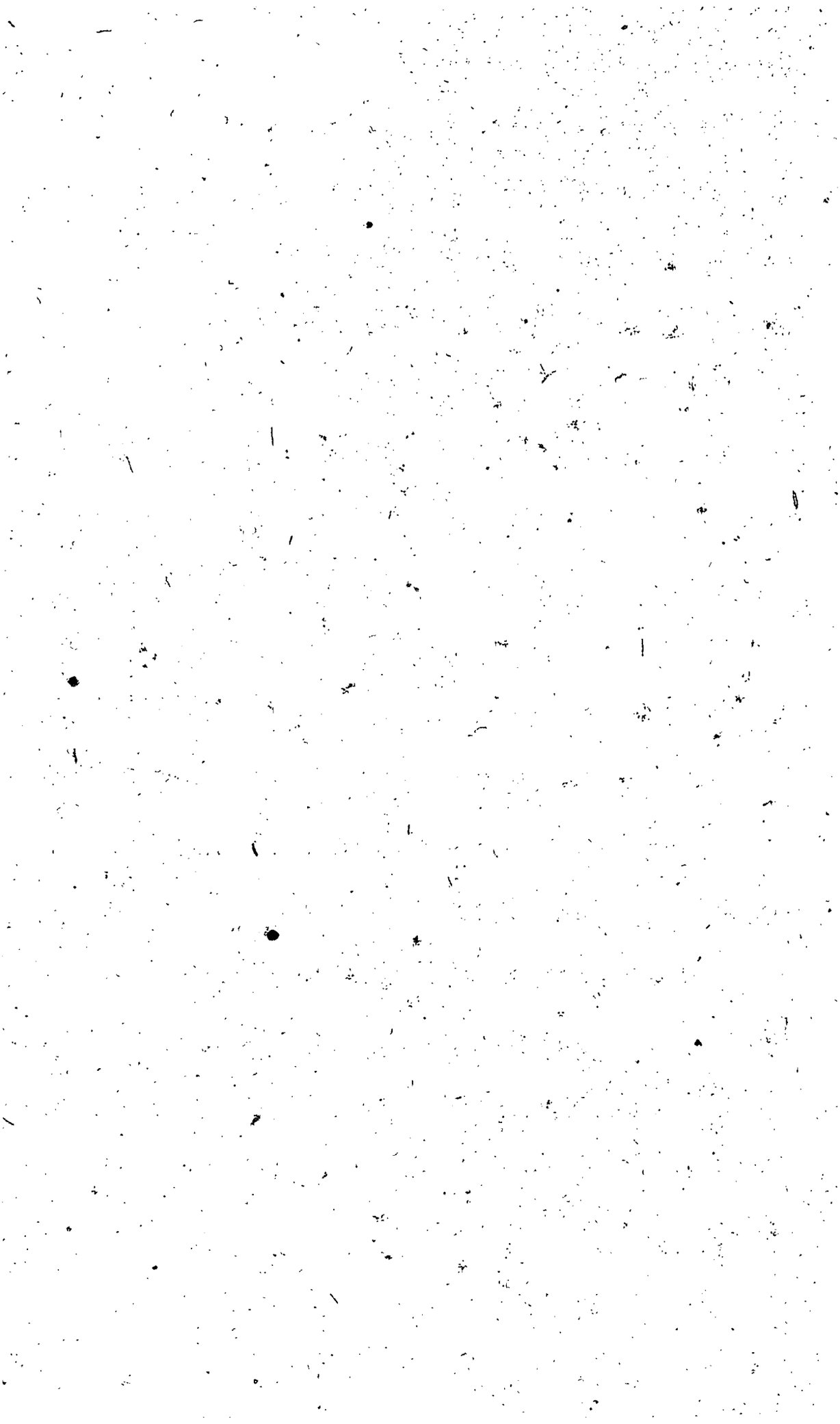
14. The Commissioner cannot conclude this review of what is probably the last report which a Collector of Salt Revenue will ever submit without acknowledging the excellent work done by Mr. Shepherd. In his four years' tenure of office he has devoted attention to every branch of his work and has effected some much-needed reforms as well as some desirable economies. If he is the last of the Collectors of Salt Revenue he is certainly not the least. The work of the officers of the Department generally has also been efficient.

S. R. ARTHUR,
Commissioner of Customs,
Salt, Opium and Abkari.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

C 17—8

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.



GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 11147.

Bombay Castle, 18th November 1916.

Memorandum from the Commissioner of Customs, Salt, Opium and Abkári S.A.R. No. 3 dated 6th September 1916—Submitting, with his review, a letter C.R. No. 2437 dated 12th August 1916 from the Collector of Salt Revenue, Bombay, who forwards the Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1915-16.

Letter* from the Commissioner of Customs, Salt, Opium and Abkári S.A.R. No. 3 dated 18th September 1916.

Government memorandum* No. 9248 dated 26th September 1916 to the Commissioner of Customs, Salt, Opium and Abkári.

RESOLUTION.—During the year 1915-16 the Salt Department in the Presidency proper dealt with 135½ lákhs of maunds or 3 lákhs more than in the previous year. There was a slight decrease in expenditure, and the gross receipts are, with the exception of the figures for 1914-15, the highest attained since the reduction of the duty ten years ago, while the net profits amounted to Rs. 113¼ lákhs, and were considerably above the average.

2. Though the output of Baragra salt from the Pritchard salt-works in the previous year had been the highest on record, this figure was during the year under review increased by 6 lákhs of maunds, the total output being 38 lákhs of maunds. It was possible to work a considerably increased number of pans as scarcity in the surrounding country induced many of the old Agrias to return to their ancestral occupation and thus relieved the chronic dearth of labour at the works. It is anticipated that this want of labour will be alleviated in some measure in future by the housing schemes devised for Agrias near the works.

3. The amount of sea-salt manufactured during the year fell by over 15½ lákhs of maunds, a decrease of 14 per cent., which is attributed partly to the early onset of the rains which curtailed the manufacturing season and partly to a change in the method of calculating the quantity of salt in bulk. The operations of the Co-operative Society established amongst salt-owners on the Sánikatta works have again resulted in a considerable increase in output.

4. The figures of consumption of salt in the Presidency were on a very slightly lower level than in the previous year. The average selling prices show no very marked fluctuations.

5. A satisfactory feature was the development of a new industry in the local production of Magnesium Chloride from " bitterns " removed from the Khárághoda works, whereby over Rs. 20,000 were added to the revenue as royalty. The supply of fresh water obtained by successful boring operations not only removes the long-standing scarcity of drinking water, but renders it possible for plant for refining the crude Magnesium Chloride to be established at the works.

6. Towards the close of the year the duty on salt was raised by four annas per Bengal maund. The results of this measure could not be judged during the period under report, but there is no probability that it will affect the tax-payer to any material extent. Final orders have not yet been passed upon the proposals for the amalgamation of the Salt and Excise Departments.

* Not printed.

Digitized with financial assistance from Government of Maharashtra

on 01 February, 2020

7. The Governor in Council is pleased to concur with the Commissioner's estimation of the efficiency of the Salt Department in general and in particular of the valuable work done by Mr. Shepherd throughout his tenure of the office of Collector of Salt Revenue.

A. F. L. BRAYNE,
Under Secretary to Government.

G. R. No. 11147, R. D., dated 18th November 1916.

To

The Commissioner of Customs, Salt, Opium and Abkári,
The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Collector of Salt Revenue, Bombay,
The Collector of Customs, Bombay,
The Collector of Bombay,
All Collectors in the Presidency proper,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
The Director of Agriculture,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Oriental Translator to Government,
The Editor of Government Publications,
The Compiler, General Administration Report,
The Political Department of the Secretariat,
The Non-official Members of the Legislative Council,
The Editors' Tables and the Editors of Newspapers,
} With copies of the report.

The Government of India,
The Under Secretary of State for India
} By letter.